Enhanced Reporting Requirements

Service User Group
19th October 2023

The information in this document is provided as a guide only and is not professional advice, including legal advice. It should not be assumed that the guidance is comprehensive or that it provides a definitive answer in every case.

Agenda

- Agent ROS Permissions
- Schema documentation release schedule
- Published Documentation
- PIT Updates
- Live release schedule
- Employer Engagement
- Actions
- AOB

Agent ROS Permissions

Agent ROS Permissions

An additional Agent permission has been created to allow Agents to report ERR. With the exception of Financial Agents, who will receive the ERR permissions automatically, Agents will have to apply to Revenue for the ERR Agent permission. An Agent who has an ERR permission will be able to assign sub-certificates to submit & view/view only ERR.

We anticipate 4 different combinations of Agent permission under the PREM taxhead:

- Financial Agent (has all permissions)
- Payroll & ERR Agent (can report Payroll & ERR)
- Payroll Only Agent (can **only** report Payroll)
- ERR Only Agent (can **only** report ERR)

Agent ROS Permissions

Scenario 1

Agent is registered as a Financial Agent for ABC Corp. The Employer has instructed them to report ERR on their behalf. Agent has no sub certificates for ABC Corp.

Steps to obtain ERR permission

- As the Agent is a Financial Agent, ERR Permissions will automatically be granted under the active Agent certificate.
- As there are no sub certificates on file for ABC Corp, there are no further steps the Agent must take

Agent ROS Permissions

Scenario 2

Agent is registered as a Payroll Agent for Russo Inc. The Employer has instructed them to report ERR on their behalf. The Agent has one sub certificate for Russo Inc.

Steps to obtain ERR Certificate

- The Agent must apply for an ERR Agent certificate with Russo Inc. This certificate will be combined with the Payroll Certificate

- Once the new certificate is issued, the Agent may then grant permission to submit & view/view only ERR to the active sub certificate

Agent ROS Permissions

Scenario 3

Agent is registered with Revenue and has a TAIN. Heartache Corp has contracted the Agent to submit ERR on their behalf. The Agent will have an additional sub certificate with view only permissions for audit purposes.

Steps to obtain ERR permission

- The Agent must apply for an ERR Only Agent Certificate with Heartache Corp
- Once the new certificate is issued, the Agent may then grant permission to view only ERR to the new sub certificate

Agent ROS Permissions

Scenario 4

Agent is registered with Revenue and has a TAIN. Daly LLC has contracted the Agent to report ERR only for the company. The Agent will have 2 sub certificates.

Steps to obtain ERR permission

- The Agent must apply for an ERR Only Agent Certificate with Daly LLC
- Once the new certificate is issued, the Agent may then grant permission to submit & view/view only ERR to the two new sub certificates

Agent ROS Permissions

Scenario 5-Part 1

Agent has three clients that have contracted them to submit ERR. The Agent has the following certificates with these Employers:

- Evert PLC-Financial Agent
- Standaway Funds Inc-Payroll Agent
- Digital Communications Corp-no current permissions

Agent ROS Permissions

Scenario 5-Part 2

Steps to obtain ERR permission

- Evert PLC: the ERR permission is automatically granted to the Financial Agent certificate. No further action is required

- Standaway Funds Inc: Agent must apply for ERR permissions to be added for this client

- Digital Communications Corp: Agent must apply for ERR Only Agent permission

- In all of the above cases, once the new permission is issued, the Agent may then grant permission to submit & view/view only ERR to any number of sub certificates under the Agent certificate.

ERR Agent cert

Schema documentation release schedule

Documentation release schedule

Date	Documentation	Status
04-May	- Validation: Submission, Check submission, Check run, ERN - Check submission – REST schema - Check run – REST schema - Change log updates	Published
18-May	- Check submission – SOAP schema - Check run – SOAP schema - ERN – REST schema - Change log updates	Published
01-June	- ERN – SOAP schema - Change log updates *Update to Validation rules row 165-167 (15/06)*	Published
15-June	- ERR submission SOAP schema reference - Updates to Data Items, validation rules, change log	Published
29-June	- Employment Data Creation Guide - Updates to REST schema, change log	Published

Documentation release schedule

Date	Documentation	Status
19-July	- Monthly report – REST and SOAP - Updates to Data Items, validation rules, REST & SOAP schemas to mark county as optional, to allow for negative no. of days, & to move Line Item ID to body - Change log updates	Published
10-Aug	- Full ERR Life Cycle examples - Overview of examples document - Monthly report validation rules - Change log updates	Published
17-Aug	- Additional examples (XML, JSON, file upload) - Updated example overview document (additional examples, corrections process) - Change log updates	Published
06-Sept	- Updates to schemas and validation rules - Updates to example files - Change log updates	- REST changes published 6th Sept - SOAP changes published 7th Sept

Documentation release schedule

Date	Documentation	Status
27-Sept	▪ Additional example files for API integration and file upload ▪ Change log updates	▪ Published
19-Oct	▪ Updates to validation rules ▪ Change log updates	▪ To be published

Published Documentation

Published Documentation

- The PIT technical documentation page reflects the latest versions of the REST and SOAP APIs: https://revenue-ie.github.io/paye-employers-documentation/

- Previous SUG slide decks can be viewed here: https://revenue-ie.github.io/err-sug-documents/

PIT Update

PIT Activity

- Open tickets -> 21

- Closed tickets -> 104

PIT Schedule

PIT Release	Functionality
06-April	- ERR PIT helpdesk - ERR GitHub for technical support documentation - ROS handshake service
24-May	- ERR submission REST/SOAP with immediate/synchronous processing - Accepting Inbound submission File REST/SOAP - Bug fixes
21-June	- Look up ERN REST/SOAP - Bug fixes
20-July	- ERR submission REST/SOAP with additional/asynchronous processing - Bug fixes
14-Aug	- Monthly report API REST/SOAP - Bug fixes
06-Sept	- Additional ROS screens (view expenses, monthly report) - Bug fixes
21-Sept	- Bug fix for download submission response option in recent submission details ROS screen

PIT Schedule

PIT Release	Functionality
19-October	- Updates to validation rules - Bug fixes

Live release schedule

Live release schedule

Release Date	Functionality
~~10 – October~~ 23 October	▪ ERR Employer and Agent permissions available in ROS
27 - November	▪ ERR ROS and API functionality ▪ ERN functionality will be available but backend data is not in place to return employment IDs until post-Budget run.
6 - December	▪ ERN data available

Employer Engagement

Employer Engagement

- Invitations to attend information sessions have been issued to Employers and Agents.

- These events will run from September to November to give an overview of ERR for expenses/benefits paid to employees or directors.

- If an invitation is needed if an invitation is needed, go to www.revenue.ie/err or Office of the Revenue Commissioners Events | Eventbrite.

Actions

Action Update

Action/Question	Responsibility	Update
Our customers have a process in expense of paying a flat fee advance run which we wanted to present to Revenue for feedback.	Revenue	Revenue's existing position is that advance payments or any type of lump sum payment that has no bearing on a cost incurred, are not allowed and where they do happen tax, USC, PRSI should be applied. We have been made aware of some scenarios that are currently occurring where advance payments are given for a cost that is known and accepted that it will be incurred and we are discussing these further to fully understand how and why these may be happening and any bearing it has on what's set out under ERR requirement. However, it must be noted that there is no circumstance where a lump sum payment is paid 1) With no expectation or awareness of an expense to be incurred associated with the payment or 2) Each month as a tax-free top up to salary for supposed T&S, is acceptable.

Action Update

Action/Question	Responsibility	Update
ERR submissions from Non-Payroll Systems. i) There is a concern that some vendors have no mechanism of reporting in these cases and vendors impacted may have to direct employers to ROS services ii) There is also concerns where vendors have mechanism for reporting is it may require restructuring entire system set up to support the reporting requirements e.g. expense groupings of employees.	Revenue/SUG	SUG members will keep Revenue informed with regard to these concerns. Revenue will raise this for discussion.

AOB

AOB

- SUG meeting schedule 2023
    - 2nd *November*
    - 16th *November*
    - 30th *November*
    - 14th *December*